

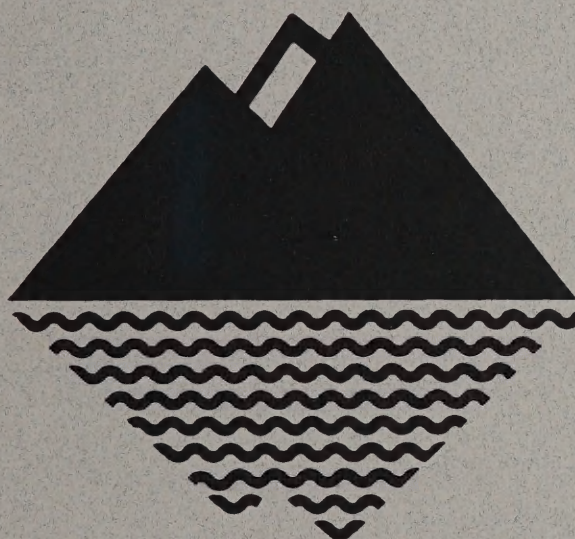
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# 1997 Annual Financial Report of the Liquor Enterprise Fund



Montana Department of  
**REVENUE**

Mary Bryson, Director, Department of Revenue  
Gary Blewett, Administrator, Liquor Division

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**1997**

**ANNUAL FINANCIAL REPORT**

**OF THE**

**LIQUOR ENTERPRISE FUND**

**administered by the**

**Department of Revenue**

**ADMINISTRATIVE OFFICERS**

**MARY BRYSON ..... DIRECTOR, DEPARTMENT OF REVENUE**

**GARY BLEWETT..... ADMINISTRATOR, LIQUOR DIVISION**

1937

ANNUAL FINANCIAL REPORT

OF THE

LIQUOR ENTERPRISE FUND

administered by the

Department of Revenue

APPROVED BY COMMISSIONER

MARY BOYD, DIRECTOR, DEPARTMENT OF REVENUE

GARY BLENK, ASSISTANT, DEPARTMENT OF REVENUE



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# THE DEPARTMENT OF REVENUE, LIQUOR DISTRIBUTION

## OUR MISSION

To administer the applicable sections of the Alcoholic Beverage Code (Title 16, Chapters 1 through 6, Montana Code Annotated) with an emphasis on excellence in customer service and a focus on public safety by ensuring a safe, orderly, and regulated system for the convenient distribution and responsible consumption of alcoholic beverages.

## MONTANA

In 1933, following the repeal of prohibition, the State Board of Examiners established the Montana Liquor Control Board. Patterned after the alcohol beverage distribution system in Alberta, Canada, the Board was charged with the responsibility of purchasing, pricing, and vending liquor in the state. By the first quarter of 1935, 115 state-owned retail stores were in operation and in 1937, liquor-by-the-drink became legal. In the mid 1960's, emphasis on customer service brought self-service stores to the state. In 1973, the State Legislature abolished the Liquor Control Board and transferred its responsibilities to the Department of Revenue. In 1995, the State Legislature directed the Department to convert all remaining state liquor stores to privately-owned agencies. All agencies now own their liquor inventories and are permitted to set their own retail prices. However, the State establishes prices for liquor sold to licensees and continues to run the wholesale distribution operation.

## THE CONTROL STATES

Eighteen states and Maryland's Montgomery County directly control the sale of liquor at the wholesale level. Fourteen of them also control retail sales, which means their citizens purchase liquor at a state package store or designated agency outlet. They are the "control states," representing 28% of the nation's population. For six decades, they have been working to promote responsible moderation.

## OUR FUNCTION

As a control state, Montana believes that moderation can best be achieved by neither promoting nor encouraging the consumption of alcohol, but by instead controlling it. The purpose of control is to make liquor available to those adults who choose to drink responsibly, but not to promote the sale of liquor. The Department of Revenue Liquor Distribution supplies liquor to private agencies. These agencies are the exclusive retailers of liquor and fortified wine. The Department also administers liquor laws and licenses of on and off-premise businesses, manufacturers, wholesalers, warehousemen, importers, and liquor representatives.

## BENEFITS TO MONTANANS

A major source of revenue:

Liquor sales provide a major source of revenue to the State of Montana, relieving taxpayers of a significant tax burden each year. The State uses these revenues to help fund state government operations and support several special government programs.

Support of alcohol programs:

Revenue from liquor taxes is distributed each year to cities, towns, and counties to be used exclusively for alcohol related programs and projects for prevention, rehabilitation, detection, prosecution, and control.



#### Promote moderation:

Control systems promote moderation in consumption. Annual statistical data clearly shows that per capita consumption of alcohol beverages is 25% lower in control states than in the open states.

#### Education and Enforcement:

Control states have targeted underage drinking as a priority item through education and stricter law enforcement.

### **FISCAL YEAR 1997 ACTIVITY**

The Liquor Division is divided into two functional areas, Liquor Distribution and the Licensing Bureau. The following is a summary of FY 1997 activities for these two areas.

#### Liquor Distribution

Liquor Distribution manages state wholesale liquor operations, including warehouse shipping and receiving, accounts receivable and payable, inventory management, liquor order processing, agency contract management, and customer service. The State maintained franchise contracts with 102 agency stores that sold liquor products, by the package, to the public for off-premise consumption, and to Montana's fifteen hundred all-beverage licensees. The State terminated two agency contracts and no new contracts were let. The State Liquor Warehouse held bailed and/or state owned inventories for approximately 750 regular list products. Additionally, orders for approximately twenty-two thousand cases of special order products, products for which the State maintains no inventory, were processed.

Fiscal Year 1997 represented Liquor Distribution's second full year of operation under HB 574. The State sold and shipped 4.2 million liters of liquor which generated a combined total of taxes collected and profits earned of \$14.8 million. This compares with the FY 1996 totals of 5.0 million liters sold and shipped and \$16.9 million in tax collections and profits earned. The decline in liter sales, profits, and taxes is primarily attributable to the lack of the one-time inventory sale enjoyed by the State in FY 1996. However, FY 1997 totals compare favorably with FY 1995 totals of 4.5 million liters and \$14.1 million in taxes and profits.

#### License Bureau

The licensing bureau processes applications, renewals, transfers and registrations, as applicable, for retail and wholesale alcoholic beverage licenses and permits. The bureau is responsible for monitoring the activities of existing licensees and permit holders, and for responding to issues arising from that activity. Additionally, the section provides information and explanation about licensing activity and related law, rule, policy, and procedure.

The Bureau issued 4,336 licenses, vendor permits, winery registrations, and special permits in FY 1997. Included in that total were 3,172 licenses for the retail sale of distilled spirits, beer, or wine, 867 special beer/wine permits, and 11 special all-beverage permits. The Bureau held 31 contested case hearings, transferred 287 licenses and processed 67 new license applications. This compares with FY 1996 totals of 3,027 license issues, 14 case hearings, 249 license transfers, and 45 new license applications.



**Department of Revenue - Liquor Enterprise Fund**  
**Comparative Balance Sheet**  
**June 30, 1997 & 1996**

	1997	1996
<b>Assets</b>		
<b>Current Assets</b>		
Cash		
Petty Cash Funds	\$ 0	\$ 0
Change Funds in Stores	0	0
Cash in Treasury	3,168,371	2,137,610
Cash on Hand	0	3,430
Total Cash	\$ 3,168,371	\$ 2,141,040
Receivables		
Employee Expense Advances	\$ 1,400	\$ 1,400
Receivables From Agents	8,558,868	11,959,529
Due From Other Funds	1,076	153,982
Accounts Receivable - Freight Claims	8,042	3,112
Total Receivables	\$ 8,569,386	\$ 12,118,023
Supplies Inventory	\$ 8,695	\$ 17,711
Merchandise Inventory In Warehouse	\$ 48,027	\$ 14,838
Prepaid Rent	\$ 0	\$ 225
Total Current Assets	\$ 11,794,479	\$ 14,291,837
<b>Fixed Assets</b>		
Warehouse Building	\$ 1,736,218	\$ 1,736,218
Furniture and Equipment	619,213	564,940
Less Allowance for Depreciation	(1,168,692)	(1,144,533)
Total Fixed Assets	\$ 1,186,739	\$ 1,156,625
Agency Store Compliance Bond Deposits	\$ 34,500	\$ 4,411,000
Total Assets	\$ 13,015,718	\$ 19,859,462
<b>Liabilities and Fund Equity</b>		
<b>Current Liabilities</b>		
Accounts Payable	\$ 9,482,642	\$ 12,201,966
Liability For Compensated Absences	80,627	64,762
Accountability For Agency Store Deposits	34,500	4,411,000
Deferred License Revenues	1,238,710	1,084,150
<b>Fund Equity</b>		
Retained Earnings	262,934	181,279
Contributed Capital	1,916,306	1,916,306
Total Liabilities and Fund Equity	\$ 13,015,718	\$ 19,859,462

See accompanying notes to financial statements



**Department of Revenue - Liquor Enterprise Fund**  
**Comparative Statement of Revenues, Expenses and Changes in Retained Earnings**  
**For The Years Ended June 30, 1997 and 1996**

	1997		1996	
<b>Gross Liquor Sales</b>		\$ 49,065,494		\$ 57,532,232
Less Discounts Granted		976,573		1,139,036
Less Commissions Granted		3,737,784		3,880,107
<b>Adjusted Gross Liquor Sales</b>		\$ 44,351,137		\$ 52,513,090
Less Cost of Goods Sold				
Beginning Inventory, July 1	\$ 14,838		\$ 4,891,402	
Liquor Purchases	27,336,197		27,255,178	
Freight to Stores	520,031		439,919	
Goods Available for Sale	\$ 27,871,066		\$ 32,586,499	
Ending Inventory, June 30	48,027	27,823,039	14,838	32,571,661
<b>Gross Income from Liquor Sales</b>		\$ 16,528,098		\$ 19,941,429
License Fee Revenue		1,711,383		1,569,923
Other Income		9,971		18,022
<b>Gross Income</b>		\$ 18,249,452		\$ 21,529,374
<b>Operating Expenses:</b>				
Salaries	\$ 687,739		\$ 1,361,478	
Employee Benefits	204,911		633,239	
Contracted Services	262,668		195,769	
Supplies & Materials	33,804		44,779	
Communications	51,815		67,227	
Travel	10,011		9,176	
Rent	370		182,507	
Utilities	48,714		53,132	
Repairs & Maintenance	17,031		47,981	
Breakage, Shortages, & Bad Checks	1,175		(61,454)	
Other Expenses	26,166		51,836	
Depreciation	65,384		71,368	
Director's Office	86,856		81,865	
Audit Costs	0		38,221	
Operations Division Expenses	262,015		255,890	
		1,758,659		3,033,013
<b>Operating Income</b>		\$ 16,490,793		\$ 18,496,361
Less Transfers Out of Licenses & Taxes:				
Liquor License Fees	\$ 1,711,383		\$ 1,569,923	
Liquor Excise Tax	6,230,501		7,304,750	
Liquor License Tax	3,893,221		4,564,287	
		11,835,105		13,438,960
<b>Net Income from Operations</b>		\$ 4,655,688		\$ 5,057,401
Plus Operating Expenses - Licensing		251,541		249,749
Less Transfers Out of Profits		(4,675,000)		(6,300,000)
<b>Net Addition(Deduction) to Retained Earnings</b>		\$ 232,229		\$ (992,850)
<b>Retained Earnings, July 1</b>	\$ 181,279		\$ 1,145,766	
Prior Year Net Adj. of Income/Expenses	(150,574)		28,363	
		30,705		1,174,129
<b>Retained Earnings, June 30</b>		\$ 262,934		\$ 181,279

See accompanying notes to financial statements



**Department of Revenue - Liquor Enterprise Fund**  
**Comparative Statement of Cash Flows**  
**For The Years Ended June 30, 1997 and 1996**

	1997	1996
<b>Cash Flows from Operating Activities:</b>		
Receipts from Sales of Liquor	\$ 37,487,473	\$ 29,054,570
Receipts from Sales of Licenses	1,865,943	1,465,473
Total Cash Provided by Operating Activities:	\$ 39,353,416	\$ 30,520,043
Payments to Suppliers for Goods and Services	(31,423,871)	(21,679,092)
Payments to Employees	(671,874)	(1,642,575)
Net Cash Provided by (Used for) Operating Activities	\$ 7,257,671	\$ 7,198,376
<b>Cash Flows from Noncapital Financing Activities:</b>		
Collections of Taxes	\$ 10,123,722	\$ 11,869,038
Transfers to other Funds	(16,510,105)	(19,738,960)
Net Cash Provided by (Used for) Noncapital Financing Activities	\$ (6,386,383)	\$ (7,869,922)
<b>Cash Flows from Capital Financing Activities:</b>		
Net Equipment Expenditures	\$ 156,043	\$ (12,009)
Net Cash Provided by (Used for) Capital Financing Activities	\$ 156,043	\$ (12,009)
Net increase (decrease) in Cash and Cash Equivalents	\$ 1,027,330	\$ (683,556)
Cash or Cash Equivalents at Beginning of Year	2,141,040	2,824,596
Cash or Cash Equivalents at End of Year	\$ 3,168,371	\$ 2,141,040
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities:</b>		
Operating Income	\$ 16,490,793	\$ 18,496,361
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Prior Year Adjustments	\$ (150,574)	\$ 278,112
Depreciation	65,384	71,368
Taxes	(10,123,722)	(11,869,038)
Changes in Assets and Liabilities:		
Decrease (Increase) in Accounts Receivable	3,548,637	(12,017,180)
Decrease (Increase) in Inventories	(24,173)	4,906,541
Decrease (Increase) in Intangible Assets	0	0
Decrease (Increase) in Other Assets	225	(225)
Increase (Decrease) in Accounts Payable	(2,719,324)	7,717,984
Increase (Decrease) in Compensated Absences	15,865	(281,097)
Increase (Decrease) in Deferred Revenue	154,560	(104,450)
Total Adjustments	\$ (9,233,122)	\$ (11,297,985)
Net Cash Provided by (Used for) Operating Activities	\$ 7,257,671	\$ 7,198,376

See accompanying notes to financial statements



# **Department of Revenue**

## **Notes to Financial Statements**

**June 30, 1997**

### **Summary of Significant Accounting Policies**

This summary of significant accounting policies of the Department of Revenue, as they pertain to the Liquor Enterprise Fund, is presented to assist the reader in understanding the financial statements. These accounting policies conform to generally accepted accounting principles (GAAP), except where noted otherwise and have been consistently applied in the preparation of the financial statements.

The accompanying financial statements have been prepared in accordance with GAAP as prescribed in the pronouncements of the Governmental Accounting Standards Board of the Financial Accounting Foundation, except where noted otherwise. Liquor Enterprise Fund financial activities are reflected as part of the Department of Revenue of the State of Montana.

### **Basis of Accounting**

This financial report is prepared from the Statewide Budget and Accounting System (SBAS), which allows for full accrual accounting for enterprise operations.

"At the end of a fiscal year, all valid obligations against an appropriation are to be accrued as expenditures, as provided by law." (Montana Operations Manual, 2-240-40). House Bill 574, passed by the 1995 Legislature, included language that allowed the Liquor Division 60 days to make payments to

Agency franchisees are allowed sixty days from the date of purchasing liquor from the Liquor Division to pay for those purchases, Montana Code Annotated (MCA) 16-2-101.

### **Prior Year Adjustments**

Prior year adjustments consist of corrections between accounting periods that have not been reported in current year operations. Early "cutoffs" in SBAS that do not allow input of complete information on a given year require correction of SBAS figures for the financial statements.



## Matching Revenues With Expenditures - Legal Compliance vs. GAAP Reporting

### Support Services

The legislature appropriates liquor enterprise funds to support services provided by other divisions within the Department of Revenue. The appropriated amounts do not relate directly to the services performed for the Liquor Division by the divisions. SBAS expenditure records demonstrate compliance with appropriation laws and there is no attempt in SBAS to relate expenditures with actual services rendered. Consequently the financial statements prepared from SBAS reflect expenditures in accordance with legal compliance. An analysis of services rendered by the various support divisions result in the following estimates of those actual support services rendered to the Liquor Division.

Support Division	1997			1996		
	Merchandising	Licensing	Total	Merchandising	Licensing	Total
Operations Division	\$ 281,235	\$ 124,242	\$ 405,477	\$ 297,644	\$ 131,491	\$ 429,135
Director's Office	125,908	30,803	156,711	118,013	28,871	146,884
<b>Total Costs</b>	<b>\$ 407,143</b>	<b>\$ 155,045</b>	<b>\$ 562,188</b>	<b>\$ 415,657</b>	<b>\$ 160,362</b>	<b>\$ 576,019</b>

### Licensing Revenues of the Liquor Division

The Liquor Division is appropriated funds from the General Fund for administering a licensing program which produces considerable revenues that are deposited in the General Fund of the State of Montana. These licensing revenues are shown in the following statement. All monies are deposited directly to the Enterprise Fund and transferred into the General Fund. Most license renewal fees are due on June 30 and apply to the following fiscal year. All license revenues are accounted for as revenues in the license year instead of when received. At June 30, 1997 \$1,238,710 in liquor license fees received were deferred to the following year. These are shown as deferred revenues in the General Fund of the State of Montana. Due October 31 are the Winery or Wine Importer Licenses and the Vender Permits and Agent Registration Fees.

Type of License Revenue	1997	1996
Liquor Licenses	\$ 902,328	\$ 887,994
Beer Licenses	317,546	319,166
Wine Licenses	227,025	217,050
Liquor Distiller or Manufacturer Licenses	0	0
Wholesale Beer Licenses	18,225	14,975
Wholesale Wine Licenses	18,750	4,825
Brewer or Beer Importer Licenses	41,811	38,000
Winery or Wine Importer Licenses	6,220	4,900
New License Processing Fee	10,919	8,860
License Transfer and Processing Fee	23,066	26,581
Vendor Permits & Agent Registration Fees	2,995	3,675
Mortgage Fees - Add	6,445	6,880
Fines	43,218	36,866
<b>Total Licenses and Related Revenues</b>	<b>\$ 1,618,548</b>	<b>\$ 1,569,772</b>



## Matching Revenues With Expenditures - (Continued)

### Proper Matching of Revenues and Expenditures

Using the above information and information from the financial statements, the proper matching of revenues and expenditures for the licensing and merchandising activities can be summarized as follows:

#### Licensing Operations

	1997	1996
<b>Total Licenses and Related Revenues</b>	<b>\$ 1,618,548</b>	<b>\$ 1,569,772</b>
<b>Expenditures:</b>		
Administration at 55.6%	\$ 163,957	\$ 120,931
Licensing Bureau	251,541	249,749
Increase(Decrease) Comp Absen/Ret.	3,236	6,467
Support Divisions from Above:		
Operations Division	124,242	131,491
Director's Office	30,803	28,871
<b>Total Expenditures Related to Licensing</b>	<b>573,779</b>	<b>537,509</b>
<b>Net Profits - Licensing Operations</b>	<b>\$ 1,044,769</b>	<b>\$ 1,032,263</b>

#### Merchandising Operations

	1997	1996
<b>Gross Income Less Taxes</b>	<b>\$ 6,414,347</b>	<b>\$ 8,090,414</b>
<b>Expenditures:</b>		
Administration at 44.4%	\$ 130,929	\$ 96,570
Liquor Stores	0	1,322,745
Depreciation	65,384	71,368
Increase(Decrease) Comp Absen/Ret.	12,629	(287,602)
Support Divisions from Above:		
Operations Division	281,235	297,644
Director's Office	125,908	118,013
Distribution	746,345	665,944
Privatization	34,580	410,855
<b>Total Expenditures Related to Merchandising</b>	<b>\$ 1,397,010</b>	<b>\$ 2,695,537</b>
<b>Net Profits - Merchandising Operations</b>	<b>\$ 5,017,337</b>	<b>\$ 5,394,877</b>

Because records were not available in all instances, some of the above figures are estimates. For this reason the financial statements were prepared directly from SBAS. The Department of Revenue requested changes in the appropriations from the Liquor Enterprise Fund so that expenditures could be more properly matched with revenues. The legislature has changed amounts appropriated in an attempt to make them more equitable and now requires that license revenues be passed through the Enterprise Fund to achieve proper matching of revenues with expenses.



## Operating Transfers Out

Liquor excise tax revenues are required by law to be distributed monthly to the General Fund. Other liquor tax and license revenues and liquor profits are distributed either monthly or quarterly in accordance with legal requirements and the availability of cash in the Liquor Enterprise Fund. The amounts distributed are shown as operating transfers in the financial statements.

## Legislative Requirements Concerning Profits and Expense Limitations

The 1995 Legislature in House Bill No. 2 stated as follows:

"Liquor Division proprietary funds necessary to maintain adequate inventories of liquor and wine and to operate the state liquor operation are appropriated. During the 1997 biennium, the division shall attempt to return at least 19 % of net sales. Net sales are gross sales less discounts, commissions, and all taxes collected. The division shall limit biennial operational expenses of the liquor merchandising system to not more than 8.25% of net sales. Operational expenses include all merchandising expenses, including depreciation, plus department overhead allocable to the merchandising system, but do not include product costs and freight charges."

During the fiscal-year ended June 30, 1997 the Department realized profits of \$5,017,337. This represented 14.66% of net sales as defined in House Bill No. 2.

Operating Expenses, as defined above for the fiscal-year ended June 30, 1997, amounted to 4.08% of net liquor sales for the year. The requirements noted above are for the biennium.

The following schedule shows calculations of percentages based on requirements of HB 2:

	1997	1996
Sales less Discounts and Commissions	\$ 44,351,137	\$ 52,513,090
Less Taxes	10,123,722	11,869,038
"Net Sales" per HB 2	\$ 34,227,415	\$ 40,644,052
Profits	\$ 5,017,337	\$ 5,394,877
Percent of "Net Sales"	14.66%	13.27%
<b>Biennial Percent of "Net Sales"</b>		<b>13.91%</b>
Total Expenses Related to Merchandising	\$ 1,397,010	\$ 2,695,537
Plus (Less):		
Breakage, Shortages, & Bad Checks	(1,175)	61,454
Operating Expenses per HB 2	\$ 1,395,835	\$ 2,756,991
Percent of "Net Sales"	4.08%	6.78%
<b>Biennial Percent of "Net Sales"</b>		<b>5.55%</b>



## **Inventories**

The Liquor Division maintains a periodic inventory system for the liquor inventories in the state liquor warehouse. The liquor inventories in this system are valued at the "most recent cost plus freight" basis. This method does not conform with generally accepted accounting principles which require the reporting of inventories at the lower of cost or market value. However, because price adjustments occur quarterly at August 1, November 1, February 1, and May 1, and two months of inventory turnover occur between May 1 and fiscal year end - June 30, the effects of such valuation method on the fiscal year end inventory are considered insignificant to the total value of the inventory.

The value of the inventory located in the stores belongs to the agency franchisee and is not included in the state's ending inventory.

## **Leases**

The Liquor Division had no leases for State Liquor Stores as of June 30, 1997. All leases were terminated during FY96 upon conversion of the state stores to contracted agency stores.

## **Retirement Plans**

The Department of Revenue participates in the Public Employee's Retirement System (PERS). The employer's contribution share for the fiscal years 1997 and 1996 was 6.7 percent of gross wages. The employee's contribution share was 6.7 percent of gross wages for 1997 and for 1996. Total retirement plan expenses were \$51,357 and \$111,447 for fiscal years 1997 and 1996, respectively.

PERS provides retirement services to state employees and employees of contracting political subdivisions. Benefit eligibility is age 60 with at least 5 years of service; age 65 regardless of service; or 30 years of service regardless of age. Actuarially reduced benefits may be taken after 25 years of service or at age 50 with at least 5 years of service.

In FY 1994 and FY 1996/97, Early Retirement Options were available. Some employees of the Liquor Division opted for early retirement. The total costs for the both Early Retirement Option were paid off in their entirety in FY97, resulting in early retirement costs of \$22,838 and \$168,279 for fiscal years 1997 and 1996, respectively.

Because of the multi-employer nature of PERS, actuarial disclosures for Liquor Division employees only are not available. At June 30, 1996, the Public Employees' Retirement System was determined to be actuarially sound.



## General Fixed Assets and Depreciation

The Liquor Division's fixed assets are recorded in the State's Property Accountability and Management System (PAMS). PAMS includes all assets with a useful life of more than one year and a unit cost of \$1,000 or more. The following information regarding Liquor Division assets is from PAMS.

### Department of Revenue - Liquor Enterprise Fund Statement of Fixed Assets As of June 30, 1997

Building	\$	1,736,218
Equipment		619,213
Total	\$	<u>2,355,431</u>

The state's liquor warehouse is located on Airport Road in Helena, Montana. This warehouse was occupied in February of 1978. House Bill No. 712 of the 1975 Legislative Session appropriated \$1,920,000 from the Long Range Building Program Account for the construction of the warehouse. The Long Range Building Program Account is financed by Cigarette Tax revenues and there is no outstanding indebtedness of the State directly related to the liquor warehouse. The amount expended on the liquor warehouse and equipment from this account is considered as contributed capital to the liquor enterprise fund and is reflected as such in these financial statements. Depreciation of the warehouse is included in operating expenses. A forty year useful life and the straight line method of depreciation is used.

Depreciation of the other Liquor Division assets is provided automatically by PAMS using various applicable useful lives applied on a straight line basis.

## Compensated Absences

Based on a calendar year, employees can accumulate vacation leave up to twice the number of leave days earned annually. Sick Leave earned annually can be accumulated without limitation. Upon termination, the employee is paid all of the accumulated vacation leave and 25% of the accumulated sick leave at the most recent salary level. The liabilities associated with accumulated vacation and sick leave at fiscal year end are shown in the financial statements in accordance with GAAP.

Those liabilities are as follows:

	1997	1996
Vacation Leave	\$ 65,684	\$ 53,111
Sick Leave at 25%	11,134	9,301
Compensatory Time	3,809	2,350
	<u>\$ 80,627</u>	<u>\$ 64,762</u>

## **Insurance**

Most assets of the Liquor Division are protected under a Statewide Insurance Program administered by the Department of Administration. The Department's Liquor Warehouse is included in the State's "All-Risk" policy and all stock in the warehouse is self-insured by the state with insurance reserves being held by the Department of Administration.

All Liquor Division vehicles are covered under the Comprehensive Automobile Liability Policy obtained by the Department of Administration.

The Department is indemnified against losses due to dishonest acts of employees under the State's Blanket Public Employee's Faithful Performance Bond.

## **Additional Information**

The following schedules are presented as additional information to the financial statements and include some information from other state accounting entities. Although not necessary for an understanding of the statements of the Liquor Enterprise Fund, these schedules amplify information about that fund and include information about other revenues from the sale of alcoholic beverages in the state of Montana that are deposited directly in other accounting entities.



**Department of Revenue - Liquor Enterprise Fund**  
**Comparative Statement of Operating Expenses by Responsibility Center**  
**For the Years Ended June 30, 1997 and 1996**

	<b>1997</b>	<b>1996</b>
<b>Administration:</b>		
Salaries	\$ 115,497	\$ 78,172
Employee Benefits	16,653	17,033
Other Services	141,694	67,957
Supplies & Materials	8,918	8,911
Communications	6,307	4,493
Travel	1,287	1,318
Rent	320	0
Utilities	0	0
Repairs & Maintenance	590	11,776
Other Expenses	3,620	27,841
	<u>\$ 294,886</u>	<u>\$ 217,501</u>
<b>Licensing Bureau:</b>		
Salaries	\$ 171,327	\$ 165,646
Employee Benefits	48,639	46,941
Other Services	14,890	14,077
Supplies & Materials	3,781	5,375
Communications	11,749	11,553
Travel	469	2,008
Rent	0	0
Utilities	0	0
Repairs & Maintenance	0	1,980
Other Expenses	686	2,169
	<u>\$ 251,541</u>	<u>\$ 249,749</u>
<b>Distribution:</b>		
Salaries	\$ 383,266	\$ 341,338
Employee Benefits	107,146	88,581
Other Services	106,084	107,819
Supplies & Materials	21,105	13,973
Communications	33,725	36,327
Travel	8,255	5,136
Rent	50	0
Utilities	48,714	44,012
Repairs & Maintenance	16,441	7,052
Other Expenses	21,559	21,706
	<u>\$ 746,345</u>	<u>\$ 665,944</u>

Schedule continued on next page

**Department of Revenue - Liquor Enterprise Funds**  
**Comparative Statement of Operating Expenses by Responsibility Center (continued)**  
**For the Years Ended June 30, 1997 and 1996**

	<u>1997</u>	<u>1996</u>
<b>Liquor Stores:</b>		
Salaries	\$ 0	\$ 924,704
Employee Benefits	0	219,421
Other Services	0	8,820
Supplies & Materials	0	7,518
Communications	0	5,202
Travel	0	28
Rent	0	182,154
Utilities	0	9,094
Repairs & Maintenance	0	27,148
Other Expenses	0	110
Breakage, Shortages, & Bad Chks.	0	(61,454)
	<u>\$ 0</u>	<u>\$ 1,322,745</u>
<b>Privatization</b>		
Salaries	\$ 1,784	\$ 132,752
Employee Benefits	32,473	261,263
Other Services	0	(2,905)
Supplies & Materials	0	9,001
Communications	34	9,653
Travel	0	687
Rent	0	353
Utilities	0	26
Repairs & Maintenance	0	25
Other Expenses	289	0
	<u>\$ 34,580</u>	<u>\$ 410,855</u>
<b>Expenses Not Allocated Above:</b>		
Depreciation Expense	\$ 65,384	\$ 71,368
Director's Office	86,856	81,865
Audit Costs	0	38,221
Other Breakage & Shortage	1,187	9
Operations Division Expenses	262,015	255,890
Investigations & Enforcement Costs	0	0
Increase/(Decrease)Comp Abs/Ret	15,865	(281,135)
	<u>\$ 431,307</u>	<u>\$ 166,218</u>
<b>Total Expenditures From Liquor Enterprise Fund</b>	<u><u>\$ 1,758,659</u></u>	<u><u>\$ 3,033,013</u></u>



**Department of Revenue - Liquor Enterprise Fund**  
**Comparative Report of Sales by Liquor Stores & Agency Stores**  
**Fiscal Years Ended June 30, 1997 and June 30, 1996**

Store No.	Location	1997	1996	Store No.	Location	1997	1996
167	Absarokee	\$ 156,568	\$ 192,356	83	East Helena	737,857	796,700
138	Alberton	57,880	84,871	60	Ennis	338,413	376,540
14 *	Anaconda	578,184	672,966	69	Eureka	216,660	295,470
81	Augusta	30,771	56,115	67	Evergreen	623,334	563,203
42	Baker	148,709	165,850	130	Fairfield	69,801	98,209
76	Belgrade	431,274	472,458	23	Forsyth	275,761	315,886
63	Belt	0	56,853	31	Fort Benton	121,439	121,632
179	Big Fork	543,177	686,816	58	Gardiner	141,967	213,955
97	Big Sandy	55,859	63,578	24 *	Glasgow	267,082	458,934
190	Big Sky	361,418	423,756	21 *	Glendive	343,430	473,510
17	Big Timber	189,182	233,440	139 *	Great Falls	1,437,398	1,419,460
3 *	Billings	2,731,701	2,907,656	140	Great Falls	1,928,395	2,304,673
4 *	Billings	1,495,735	2,068,046	141 *	Great Falls	261,791	581,469
196 *	Billings	1,563,694	1,916,102	18	Hamilton	672,339	762,337
56	Boulder	109,340	133,349	37	Hardin	186,542	210,363
9 *	Bozeman	1,673,842	1,569,708	38	Harlowton	117,499	151,660
193 *	Bozeman	845,902	1,271,574	26 *	Havre	824,973	967,286
91	Bridger	60,309	71,501	1 *	Helena	1,899,199	2,181,596
40	Broadus	46,965	87,605	61	Hot Springs	71,467	78,024
2 *	Butte	553,648	627,420	10	Hysham	26,356	33,836
116 *	Butte	1,268,908	1,498,769	12 *	Kalispell	1,152,910	1,461,028
28	Chinook	152,754	184,278	195 *	Kalispell	\$ 645,011	931,085
34	Choteau	95,708	111,800	111	Kevin	56,389	77,544
73	Columbia Falls	380,306	410,142	65 *	Laurel	372,543	465,930
16	Columbus	153,274	183,553	15 *	Lewistown	502,031	618,174
33	Conrad	190,076	232,090	6 *	Libby	485,871	584,649
45	Cut Bank	293,233	406,393	82	Lima	35,636	52,379
85	Darby	136,245	165,799	112	Lincoln	159,077	192,611
11	Deer Lodge	\$ 223,926	\$ 266,234	8 *	Livingston	723,855	858,936
32	Dillon	406,980	501,195	192	Lolo	866,900	1,013,413
68	Drummond	73,985	66,340	22	Malta	277,626	295,369
131	Dupuyer	256,637	215,712	62	Martin City	347,175	421,121

\* Denotes State Employee Operated Stores converted to Agency Stores in FY96

Schedule continued on next page

**Department of Revenue - Liquor Enterprise Fund**  
**Comparative Report of Sales by Liquor Stores & Agency Stores**  
**Fiscal Years Ended June 30, 1997 and June 30, 1996**

Store No.	Location	1997	1996	Store No.	Location	1997	1996
66	Martinsdale	\$ 19,249	\$ 30,663	59	West Yellowstone	\$ 338,709	\$ 385,064
90	Medicine Lake	99,143	96,780	36	White Sulphur	87,187	119,143
13 *	Miles City	759,641	840,301	64 *	Whitefish	1,089,370	1,368,271
170 *	Missoula	2,466,431	2,202,645	104	Whitehall	95,017	108,936
171 *	Missoula	1,930,443	2,758,718	117	Wilsall	40,593	64,253
95	Nashua	55,411	79,790	160	Winifred	66,466	94,968
129	Noxon	0	24,860	39	Winnett	19,667	24,631
25	Philipsburg	(56)	97,189	52	Wolf Point	228,807	20,798
108	Plains	189,129	195,988	118	Worden	129,350	116,106
53	Plentywood	234,137	281,752				
54 *	Polson	620,872	732,879				
100	Poplar	177,333	323,438				
27 *	Red Lodge	437,853	567,280				
101	Ronan	365,989	448,231				
44	Roundup	124,187	138,258				
51	Scobey	100,872	132,477				
122	Seeley Lake	219,138	273,369				
29	Shelby	265,897	330,848				
105	Sheridan	119,214	158,577				
50	Sidney	316,544	395,858				
74	St. Ignatius	111,631	137,134				
185	St. Regis	172,701	182,367				
43	Stanford	87,886	95,840				
115	Stevensville	164,480	174,496				
99	Stockett	128,081	140,469				
30	Superior	118,468	162,368				
7	Thompson Fall	274,429	302,164				
49	Townsend	147,458	168,464				
70	Troy	255,965	266,512				
77	Twin Bridges	69,157	81,945				
78	Valier	64,394	76,441				
172	Victor	427,886	514,966				
137	Walkerville	279,090	416,547				
				Totals		\$ 44,351,137	\$ 52,513,090

\* Denotes State Employee Operated Stores converted to Agency Stores in FY96



**Department of Revenue - Liquor Enterprise Fund**  
**Schedule of Liquor Sales and Population by County**  
**July 1, 1996 through June 30, 1997**

<b>County</b>	<b>Population by County 1994</b>	<b>Store No.</b>	<b>City</b>	<b>Gross Sales</b>	<b>Percent of Total Sales</b>
<b>Beaverhead</b>	<b>9,144</b>	<b>32</b>	<b>Dillon</b>	<b>\$ 406,980</b>	<b>0.92%</b>
		<b>82</b>	<b>Lima</b>	<b>35,636</b>	<b>0.08%</b>
				<b>\$ 442,616</b>	<b>1.00%</b>
<b>Big Horn</b>	<b>12,308</b>	<b>37</b>	<b>Hardin</b>	<b>\$ 186,542</b>	<b>0.42%</b>
				<b>\$ 186,542</b>	<b>0.42%</b>
<b>Blaine</b>	<b>7,114</b>	<b>28</b>	<b>Chinook</b>	<b>\$ 152,754</b>	<b>0.34%</b>
				<b>\$ 152,754</b>	<b>0.34%</b>
<b>Broadwater</b>	<b>4,012</b>	<b>49</b>	<b>Townsend</b>	<b>\$ 147,458</b>	<b>0.33%</b>
				<b>\$ 147,458</b>	<b>0.33%</b>
<b>Carbon</b>	<b>9,248</b>	<b>27</b>	<b>Red Lodge</b>	<b>\$ 437,853</b>	<b>0.99%</b>
		<b>91</b>	<b>Bridger</b>	<b>60,309</b>	<b>0.14%</b>
				<b>\$ 498,162</b>	<b>1.13%</b>
<b>Carter</b>	<b>1,489</b>	<b>-----No Liquor Store in Carter County-----</b>			
<b>Cascade</b>	<b>81,087</b>	<b>99</b>	<b>Stockett</b>	<b>128,081</b>	<b>0.29%</b>
		<b>139</b>	<b>Great Falls</b>	<b>1,437,398</b>	<b>3.24%</b>
		<b>140</b>	<b>Great Falls</b>	<b>1,928,395</b>	<b>4.35%</b>
		<b>141</b>	<b>Great Falls</b>	<b>261,791</b>	<b>0.59%</b>
				<b>\$ 3,755,665</b>	<b>8.47%</b>
<b>Chouteau</b>	<b>5,361</b>	<b>31</b>	<b>Fort Benton</b>	<b>\$ 121,439</b>	<b>0.27%</b>
		<b>97</b>	<b>Big Sandy</b>	<b>55,859</b>	<b>0.13%</b>
				<b>\$ 177,298</b>	<b>0.40%</b>

Schedule continued on next page

**Department of Revenue - Liquor Enterprise Fund**  
**Schedule of Liquor Sales and Population by County**  
**July 1, 1996 through June 30, 1997**

County	Population by County 1994	Store No.	City	Gross Sales	Percent of Total Sales
Custer	12,285	13	Miles City	\$ 759,641	1.71%
				\$ 759,641	1.71%
Daniels	2,136	51	Scobey	\$ 100,872	0.23%
				\$ 100,872	0.23%
Dawson	9,085	21	Glendive	\$ 343,430	0.77%
				\$ 343,430	0.77%
Deer Lodge	10,093	14	Anaconda	\$ 578,184	1.30%
				\$ 578,184	1.30%
Fallon	2,992	42	Baker	\$ 148,709	0.34%
				\$ 148,709	0.34%
Fergus	12,697	15	Lewistown	\$ 502,031	1.13%
		160	Winifred	66,466	0.15%
				\$ 568,497	1.28%
Flathead	71,253	12	Kalispell	\$ 1,152,910	2.60%
		62	Martin City	347,175	0.78%
		64	Whitefish	1,089,370	2.46%
		67	Evergreen	623,334	1.41%
		73	Columbia Falls	380,306	0.86%
		179	Big Fork	543,177	1.22%
		195	Kalispell	645,011	1.45%
				\$ 4,781,282	10.78%
Gallatin	60,565	9	Bozeman	\$ 1,673,842	3.77%
		59	West Yellowstone	338,709	0.76%
		76	Belgrade	431,274	0.97%
		190	Big Sky	361,418	0.81%
		193	Bozeman	845,902	1.91%
				\$ 3,651,144	8.22%

Schedule continued on next page



**Department of Revenue - Liquor Enterprise Fund**  
**Schedule of Liquor Sales and Population by County**  
**July 1, 1996 through June 30, 1997**

<u>County</u>	<u>Population by County 1994</u>	<u>Store No.</u>	<u>City</u>	<u>Gross Sales</u>	<u>Percent of Total Sales</u>
Garfield	1,410	-----No Liquor Store in Garfield County-----			
Glacier	12,675	45	Cut Bank	\$ 293,233	0.66%
				\$ 293,233	0.66%
Golden Valley	984	-----No Liquor Store in Garfield County-----			
Granite	2,585	25	Philipsburg	\$ (56)	0.00%
		68	Drummond	73,985	0.17%
				\$ 73,930	0.17%
Hill	17,730	26	Havre	\$ 824,973	1.86%
				\$ 824,973	1.86%
Jefferson	9,668	56	Boulder	\$ 109,340	0.25%
		104	Whitehall	95,017	0.21%
				\$ 204,357	0.46%
Judith Basin	2,278	43	Stanford	\$ 87,886	0.20%
				\$ 87,886	0.20%
Lake	24,921	54	Polson	\$ 620,872	1.40%
		74	St. Ignatius	111,631	0.25%
		101	Ronan	365,989	0.83%
				\$ 1,098,492	2.48%
Lewis & Clark	53,345	1	Helena	\$ 1,899,199	4.28%
		81	Augusta	30,771	0.07%
		83	East Helena	737,857	1.66%
		112	Lincoln	159,077	0.36%
				\$ 2,826,904	6.37%

Schedule continued on next page

**Department of Revenue - Liquor Enterprise Fund**  
**Schedule of Liquor Sales and Population by County**  
**July 1, 1996 through June 30, 1997**

County	Population by County 1994	Store No.	City	Gross Sales	Percent of Total Sales
Liberty	2,311	-----No Liquor Store in Liberty County-----			
Lincoln	18,833	6	Libby	\$ 485,871	1.10%
		69	Eureka	216,660	0.49%
		70	Troy	255,965	0.58%
				\$ 958,496	2.17%
Madison	2,055	60	Ennis	\$ 338,413	0.76%
		77	Twin Bridges	69,157	0.16%
		105	Sheridan	119,214	0.27%
				\$ 526,784	1.19%
McCone	6,773	-----No Liquor Store in Liberty County-----			
Meagher	1,798	36	White Sulphu	\$ 87,187	0.20%
		66	Martinsdale	19,249	0.04%
				\$ 106,436	0.24%
Mineral	3,719	30	Superior	\$ 118,468	0.27%
		138	Alberton	57,880	0.13%
		185	St. Regis	172,701	0.39%
				\$ 349,048	0.79%
Missoula	88,523	122	Seeley Lake	219,138	0.49%
		170	Missoula	2,466,431	5.56%
		171	Missoula	1,930,443	4.35%
		192	Lolo	866,900	1.95%
				\$ 5,482,912	12.35%
Musselshell	4,675	44	Roundup	\$ 124,187	0.28%
				\$ 124,187	0.28%
Park	16,143	8	Livingston	\$ 723,855	1.63%
		58	Gardiner	141,967	0.32%
		117	Wilsall	40,593	0.09%
				\$ 906,415	2.04%

Schedule continued on next page



**Department of Revenue - Liquor Enterprise Fund**  
**Schedule of Liquor Sales and Population by County**  
**July 1, 1996 through June 30, 1997**

<u>County</u>	<u>Population by County 1994</u>	<u>Store No.</u>	<u>City</u>	<u>Gross Sales</u>	<u>Percent of Total Sales</u>
Petroleum	533	39	Winnett	\$ 19,667	0.04%
				\$ 19,667	0.04%
Phillips	5,025	22	Malta	\$ 277,626	0.63%
				\$ 277,626	0.63%
Pondera	6,344	33	Conrad	\$ 190,076	0.43%
		78	Valier	64,394	0.15%
		131	Dupuyer	256,637	0.58%
				\$ 511,107	1.16%
Powder River	1,930	40	Broadus	\$ 46,965	0.11%
				\$ 46,965	0.11%
Powell	7,115	11	Deer Lodge	\$ 223,926	0.50%
				\$ 223,926	0.50%
Prairie	1,392	20	Terry	\$ 0	0.00%
				\$ 0	0.00%
Ravalli	33,586	18	Hamilton	\$ 672,339	1.52%
		85	Darby	\$ 136,245	0.31%
		115	Stevensville	164,480	0.37%
		172	Victor	427,886	0.96%
				\$ 1,400,950	3.16%
Richland	10,313	50	Sidney	\$ 316,544	0.71%
				\$ 316,544	0.71%
Roosevelt	11,065	52	Wolf Point	\$ 228,807	0.52%
		100	Poplar	177,333	0.40%
				\$ 406,140	0.92%

Schedule continued on next page

**Department of Revenue - Liquor Enterprise Fund**  
**Schedule of Liquor Sales and Population by County**  
**July 1, 1996 through June 30, 1997**

County	Population by County 1994	Store No.	City	Gross Sales	Percent of Total Sales
Rosebud	10,457	23	Forsyth	\$ 275,761	0.62%
				\$ 275,761	0.62%
Sanders	10,140	7	Thompson Fa	\$ 274,429	0.62%
		61	Hot Springs	71,467	0.16%
		108	Plains	189,129	0.43%
				\$ 535,025	1.21%
Sheridan	4,363	53	Plentywood	\$ 234,137	0.53%
		90	Medicine Lak	99,143	0.22%
				\$ 333,281	0.75%
Silver Bow	34,634	2	Butte	\$ 553,648	1.25%
		116	Butte	1,268,908	2.86%
		137	Walkerville	279,090	0.63%
				\$ 2,101,646	4.74%
Stillwater	7,653	16	Columbus	\$ 153,274	0.35%
		167	Absarokee	156,568	0.35%
				\$ 309,842	0.70%
Sweetgrass	3,437	17	Big Timber	\$ 189,182	0.43%
				\$ 189,182	0.43%
Teton	6,371	34	Choteau	\$ 95,708	0.22%
		130	Fairfield	69,801	0.16%
				\$ 165,510	0.37%
Toole	4,918	29	Shelby	\$ 265,897	0.60%
		111	Kevin	56,389	0.13%
				\$ 322,285	0.73%

Schedule continued on next page



**Department of Revenue - Liquor Enterprise Fund**  
**Schedule of Liquor Sales and Population by County**  
**July 1, 1996 through June 30, 1997**

<u>County</u>	<u>Population by County 1994</u>	<u>Store No.</u>	<u>City</u>	<u>Gross Sales</u>	<u>Percent of Total Sales</u>
Treasure	866	10	Hysham	\$ 26,356	0.06%
				\$ 26,356	0.06%
Valley	8,363	24	Glasgow	\$ 267,082	0.60%
		95	Nashua	55,411	0.12%
				\$ 322,493	0.72%
Wheatland	2,420	38	Harlowton	\$ 117,499	0.26%
				\$ 117,499	0.26%
Wibaux	1,146	-----No Liquor Store in Liberty County-----			
Yellowstone	125,966	3	Billings	\$ 2,731,701	6.16%
		4	Billings	1,495,735	3.37%
		65	Laurel	372,543	0.84%
		118	Worden	129,350	0.29%
		196	Billings	1,563,694	3.53%
				\$ 6,293,023	14.19%
Totals	<u>879,332</u>			<u>\$ 44,351,137</u>	<u>100.00%</u>

# Montana Department of Revenue - Liquor, Wine, and Beer Tax Revenues

## Comparative Report of Tax Revenues

For the Years Ended June 30, 1996 and 1997

	1997	1996
Liquor Excise Taxes	\$ 6,230,501	\$ 7,304,750
Liquor License Taxes	3,893,221	4,564,287
* Beer Taxes	3,318,448	3,329,867
* Wine Taxes - Distributors	1,525,375	1,459,901
<b>Total Tax Revenues From Liquor Operations</b>	<b>\$ 14,967,546</b>	<b>\$ 16,658,806</b>

- \* Beer taxes and the wine taxes collected from distributors are deposited directly to the accounting entities for which they are collected and do not pass through the Liquor Enterprise Account.



**Montana Department of Revenue**  
**Source and Distribution of All Alcoholic Beverage Revenues**  
**For the Years Ended June 30, 1997 and 1996**

**1997**

	State		(1) Fort Peck/ Fort Belnap/Blackfeet Alcohol Agreements	City and County General Fund
	Earmarked Fund	General Fund		
Liquor Profits		\$ 4,675,000		
Liquor Excise Taxes		6,104,669	\$ 125,832	
Liquor License Taxes	\$ 2,550,060			\$ 1,343,161
Beer Taxes	771,732	1,389,118	32,396	1,157,598
Wine Taxes	471,171	903,926	16,970	150,278
Licensing Revenues		1,711,383		
<b>Totals</b>	<b>\$ 3,792,963</b>	<b>\$ 14,784,096</b>	<b>\$ 175,198</b>	<b>\$ 2,651,037</b>

**1996**

	State		(1) Fort Peck/Fort Belnap/Blackfeet Alcohol Agreements	City and County General Fund
	Earmarked Fund	General Fund		
Liquor Profits		\$ 6,300,000		
Liquor Excise Taxes		7,199,922	\$ 104,828	
Liquor License Taxes	\$ 2,989,608			\$ 1,574,679
Beer Taxes	774,388	1,393,898	37,399	1,161,582
Wine Taxes	450,947	865,126	19,591	143,827
Licensing Revenues		1,569,923		
<b>Totals</b>	<b>\$ 4,214,943</b>	<b>\$ 17,328,869</b>	<b>\$ 161,818</b>	<b>\$ 2,880,088</b>

(1) - Two Alcohol Beverage Tax Agreements were entered into in FY 1994 and one in FY95. The tribes involved are the Fort Peck, Fort Belnap, and Blackfeet.

**10 - Year History of All Alcoholic Beverage Revenues**

	Liquor Operations Net Profit	Liquor Excise Taxes	Liquor License Taxes	Beer Taxes	Wine Taxes	Licensing Revenues	Total Revenues
1987-88	3,785,922	5,322,934	3,323,773	2,997,015	1,569,140	1,610,907	18,609,691
1988-89	3,489,483	5,438,423	3,399,014	3,000,273	1,452,851	1,511,520	18,291,564
1989-90	4,162,346	5,434,746	3,396,716	3,028,991	1,403,692	1,661,818	19,088,309
1990-91	4,002,685	5,762,568	3,601,605	3,089,077	1,358,634	1,379,791	19,194,360
1991-92	4,066,047	6,122,351	3,823,659	3,470,876	1,439,696	1,552,552	20,475,181
1992-93	4,035,715	6,645,090	3,926,430	3,441,481	1,360,770	1,658,224	21,067,710
1993-94	3,717,344	6,372,756	3,930,635	3,263,346	1,289,016	1,467,686	20,040,783
1994-95	3,825,580	6,309,138	3,943,212	3,215,598	1,374,297	1,592,688	20,260,513
1994-95	5,057,401	7,304,750	4,564,287	3,329,867	1,459,901	1,569,923	23,286,130
1996-97	4,655,688	6,230,501	3,893,221	3,318,448	1,525,375	1,711,383	21,334,617



**Montana Department of Revenue**  
**Liquor, Wine and Beer Tax Rates & Distribution Information**

Liquor Taxes	Wine Taxes	Beer Taxes	Effective
<b>Total 26%</b> + 7% general fund surtax (9/1/92 to 8/31/93) 16% Excise Tax to State Gen. Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties* 30.0% To Cities and Towns**  * Based on sales by liquor stores in each county adjusted for out-of-county sales. ** Based on sales to retail liquor dealers in each town. Restrictions: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.	<b>Total \$.27 per liter</b> + 7% general fund surtax (9/1/92 to 8/31/93) \$.16 per liter to State Gen. Fund \$.0834 per liter to State Alcohol Services Program \$.0133 per liter to Counties* \$.0133 per liter to Cities and Towns** Additional Tax: \$.01 per liter to State Gen. Fund (On table wines sold by a distributor to a commission agent appointed after May 1, 1987) * Based on Relative Populations ** Based on Relative Populations  Restrictions: Both counties and cities and towns must use their monies for law enforcement and the regulation and control of the sale and use of liquor.	<b>Total \$4.30 Per Barrel</b> + 7% general fund surtax (9/1/92 to 8/31/93) \$1.80 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel To State Alcohol Services Program  * Based on Relative Populations of all incorporated cities and towns.  Restrictions: Cities and Towns must use their monies for state purposes such as law enforcement, maintenance of the transportation system and public health.	7-1-85  to  Current
<b>Total 26%</b> 16% Excise Tax to State Gen. Fund 10% License Tax as follows: 65.5% To State Institutions Earmarked Revenue Acct. 4.5% To Counties 30.0% To Cities and Towns	<b>Total \$.20 per liter</b> \$.16 per liter to State Gen. Fund \$.0133 per liter to State Institutions Special Revenue Account \$.0133 per liter to Counties* \$.0133 per liter to Cities and Towns**  Wine Taxes on sales by the Dept. were distributed 100% to the general fund until 10-1-81, then as above.	<b>Total \$4.00 Per Barrel</b> \$1.50 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel to State Institutions Special Revenue Account	7-1-79  to  6-30-85
<b>Total 26%</b> 16% Excise Tax to State Gen. Fund 10% License Tax as follows: 33.3% To State Institutions Earmarked Revenue Acct. 33.3% To Counties 33.3% To Cities and Towns*  * Based on liquor store sales in each town until AG's opinion (10-1-77) then based on sales to retail liquor dealers in each town.	All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.	<b>Total \$4.00 Per Barrel</b> \$1.50 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns \$1.00 per barrel to State Institutions Special Revenue Account	7-1-77  to  6-30-79
<b>Total 21%</b> 16% Excise Tax to State Gen. Fund 5% License Tax as follows: 20% To State General Fund 20% To Counties 60% To Cities and Towns	All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.	<b>Total \$3.25 Per Barrel</b> \$1.50 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns \$.25 per barrel to State Gen. Fund	7-1-74  to  6-30-77
<b>Total 20%</b> 16% Excise Tax to State Gen. Fund 4% License Tax as follows: 25% To Counties 75% To Cities and Towns  Note: Since 7-1-57 there has been no change in these taxes except for an amendment in 1969 which required the out-of-county adjustment for the distribution to the counties.	All wines were sold as liquors through state stores - See Liquor Taxes for applicable tax rates and distribution.	<b>Total \$3.00 Per Barrel</b> \$1.50 per barrel to State Gen. Fund \$1.50 per barrel to Cities and Towns  Additional Note: The cities and towns share was established temporarily in 1969 and made permanent in 1971. Prior to that only \$1.50 tax applied, all for the general fund.	7-1-69  to  6-30-74



**Distribution of Alcoholic Beverage Taxes To Cities & Towns (by city)**  
**For Fiscal Years Ended June 30, 1997 & 1996**

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Taxes	
		FY97	FY96	FY97	FY96	FY97	FY96	FY97	FY96
Mineral	Alberton	65	60	971	970	2,915	3,420	3,951	4,450
Deer Lodge	Anaconda	1,647	1,556	24,716	25,402	12,837	15,971	39,200	42,929
Roosevelt	Bainville	22	22	336	353	260	247	618	622
Fallon	Baker	295	278	4,422	4,542	3,719	3,821	8,435	8,642
Carbon	Bearcreek	7	6	99	99	0	0	106	105
Gallatin	Belgrade	666	610	9,989	9,931	10,580	12,272	21,234	22,814
Cascade	Belt	92	88	1,380	1,435	823	1,799	2,295	3,321
Chouteau	Big Sandy	116	111	1,747	1,812	1,597	1,779	3,460	3,702
Sweetgrass	Big Timber	252	238	3,789	3,878	5,083	6,342	9,125	10,458
Yellowstone	Billings	13,941	13,133	209,210	214,281	147,282	173,641	370,433	401,054
Jefferson	Boulder	230	214	3,448	3,479	3,796	4,173	7,474	7,866
Gallatin	Bozeman	4,036	3,781	60,569	61,660	71,041	75,221	135,647	140,662
Carbon	Bridger	123	116	1,846	1,888	1,775	2,093	3,744	4,096
Powder River	Broadus	82	80	1,232	1,303	1,346	1,815	2,660	3,197
Yellowstone	Broadview	23	21	353	346	87	2,321	463	2,689
Roosevelt	Brockton	65	60	974	972	452	264	1,491	1,296
Glacier	Browning	191	181	2,866	2,962	7,808	6,794	10,864	9,938
Silver Bow	Butte	5,505	5,202	82,613	84,910	49,476	57,128	137,594	147,240
Cascade	Cascade	140	129	2,105	2,106	892	756	3,137	2,991
Liberty	Chester	147	140	2,211	2,285	1,528	1,347	3,886	3,771
Blaine	Chinook	250	235	3,748	3,836	3,748	4,529	7,746	8,600
Teton	Choteau	278	262	4,178	4,282	2,773	2,987	7,229	7,531
McCone	Circle	116	110	1,735	1,802	997	975	2,848	2,887
Park	Clyde Park	49	45	730	737	667	1,287	1,445	2,069
Flathead	Columbia Falls	507	477	7,614	7,788	14,683	20,757	22,804	29,023
Stillwater	Columbus	273	254	4,093	4,139	8,690	10,301	13,056	14,694
Pondera	Conrad	432	415	6,478	6,783	5,123	7,476	12,033	14,674
Roosevelt	Culbertson	131	123	1,962	2,005	701	524	2,793	2,652
Glacier	Cut Bank	512	490	7,691	8,011	8,510	10,212	16,714	18,713
Ravalli	Darby	124	114	1,863	1,855	3,857	4,670	5,844	6,639
Powell	Deer Lodge	564	535	8,462	8,741	7,384	8,656	16,410	17,932
Fergus	Denton	54	52	807	850	190	147	1,051	1,048
Beaverhead	Dillon	685	643	10,276	10,495	11,764	14,019	22,725	25,157
Phillips	Dodson	24	22	355	355	352	267	731	644
Granite	Drummond	45	43	681	695	1,710	1,834	2,436	2,572
Teton	Dutton	67	62	1,008	1,014	276	202	1,350	1,278
Lewis & Clark	East Helena	266	252	3,989	4,114	12,441	13,838	16,696	18,204
Carter	Ekalaka	74	68	1,104	1,115	961	938	2,139	2,122
Madison	Ennis	135	127	2,030	2,072	8,027	10,305	10,191	12,504
Lincoln	Eureka	192	176	2,880	2,860	6,121	8,550	9,193	11,586
Teton	Fairfield	115	106	1,728	1,729	2,009	2,321	3,852	4,156
Richland	Fairview	130	125	1,957	2,041	957	984	3,045	3,150
Daniels	Flaxville	13	13	201	205	350	398	564	615
Rosebud	Forsyth	352	335	5,282	5,472	8,376	9,283	14,010	15,090
Chouteau	Fort Benton	269	256	4,045	4,187	3,106	3,177	7,420	7,621
Valley	Fort Peck	37	40	510	571	770	780	1,317	1,390
Roosevelt	Froid	29	28	435	463	336	326	800	817
Carbon	Fromberg	67	62	1,000	1,011	375	377	1,442	1,450
Chouteau	Geraldine	50	47	744	767	255	219	1,049	1,033
Valley	Glasgow	591	559	8,873	9,118	6,696	9,608	16,159	19,285
Dawson	Glendive	754	713	11,313	11,648	7,585	10,889	19,652	23,250
Fergus	Grass Range	25	24	370	392	289	358	684	774
Cascade	Great Falls	9,372	8,835	140,633	144,166	93,718	112,367	243,723	265,368
Ravalli	Hamilton	549	505	8,239	8,221	28,177	32,329	36,966	41,055
Big Horn	Hardin	481	458	7,213	7,479	7,360	7,798	15,053	15,734
Blaine	Harlem	142	135	2,138	2,210	1,943	1,992	4,224	4,337
Wheatland	Harlowton	176	164	2,639	2,676	2,633	3,666	5,448	6,506
Hill	Havre	1,620	1,549	24,305	25,314	21,209	24,465	47,134	51,327
Lewis & Clark	Helena	4,241	4,002	63,643	65,312	57,876	66,275	125,759	135,589
Hill	Hingham	29	28	435	455	334	312	798	795
Judith Basin	Hobson	36	34	541	565	338	367	915	966
Sanders	Hot Springs	91	80	1,368	1,296	2,408	2,629	3,866	4,006
Treasure	Hysham	54	52	809	847	565	754	1,429	1,653
Custer	Ismay	3	3	48	49	0	0	51	52
Carbon	Joliet	103	93	1,539	1,512	700	597	2,341	2,202
Garfield	Jordan	71	67	1,073	1,096	894	1,084	2,039	2,247



**Distribution of Alcoholic Beverage Taxes To Cities & Towns (by city)**  
**For Fiscal Years Ended June 30, 1997 & 1996 (continued)**

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Taxes	
		FY97	FY96	FY97	FY96	FY97	FY96	FY97	FY96
Wheatland	Judith Gap	23	22	350	356	340	284	714	662
Flathead	Kalispell	2,128	1,989	31,929	32,424	74,086	87,012	108,143	121,425
Toole	Kevin	28	27	418	442	703	1,143	1,149	1,612
Yellowstone	Laurel	1,021	956	15,326	15,591	8,690	11,200	25,038	27,747
Golden Valley	Lavina	26	24	387	386	280	293	692	702
Fergus	Lewistown	1,025	968	15,387	15,792	13,257	15,781	29,669	32,541
Lincoln	Libby	423	398	6,345	6,494	14,991	16,557	21,759	23,449
Beaverhead	Lima	42	40	628	647	1,171	1,674	1,841	2,361
Park	Livingston	1,194	1,115	17,914	18,184	24,354	28,753	43,462	48,053
Big Horn	Lodge Grass	81	77	1,218	1,250	0	0	1,299	1,327
Phillips	Malta	366	349	5,499	5,706	5,814	6,518	11,680	12,573
Gallatin	Manhattan	183	172	2,747	2,798	2,310	2,203	5,240	5,172
Sheridan	Medicine Lake	53	51	795	838	893	1,064	1,740	1,953
Musselshell	Melstone	25	24	374	395	156	151	556	570
Custer	Miles City	1,408	1,328	21,130	21,668	16,857	19,511	39,395	42,507
Missoula	Missoula	7,305	6,902	109,612	112,673	139,768	158,450	256,685	278,026
Fergus	Moore	28	28	416	465	472	477	915	970
Valley	Nashua	60	57	901	923	881	1,233	1,842	2,213
Cascade	Neihart	8	7	116	124	173	181	297	312
Valley	Opheim	18	19	278	309	387	431	684	759
Sheridan	Outlook	17	16	261	269	99	63	378	348
Granite	Phillipsburg	159	147	2,382	2,398	1,968	2,996	4,509	5,542
Ravalli	Pinesdale	138	123	2,066	1,990	0	0	2,203	2,113
Sanders	Plains	188	172	2,815	2,794	5,279	5,546	8,281	8,512
Sheridan	Plentywood	330	312	4,946	5,091	5,842	7,303	11,118	12,706
Fallon	Plevna	20	20	304	320	44	62	368	402
Lake	Polson	649	599	9,735	9,751	18,044	19,907	28,427	30,257
Roosevelt	Poplar	143	134	2,148	2,194	4,764	6,905	7,055	9,234
Carbon	Red Lodge	367	339	5,509	5,517	12,389	15,298	18,265	21,154
Lincoln	Rexford	26	23	384	378	0	0	410	401
Dawson	Richey	32	32	488	521	225	184	746	737
Lake	Ronan	280	261	4,197	4,257	8,895	11,362	13,372	15,880
Musselshell	Roundup	323	296	4,852	4,820	3,500	4,253	8,675	9,369
Golden Valley	Ryegate	43	41	652	666	310	348	1,006	1,055
Phillips	Saco	41	40	611	649	450	449	1,102	1,138
Lake	St. Ignatius	146	136	2,184	2,216	3,722	4,174	6,052	6,526
Daniels	Scobey	182	172	2,733	2,814	2,345	3,106	5,260	6,092
Toole	Shelby	455	428	6,824	6,978	5,914	7,913	13,192	15,318
Madison	Sheridan	114	106	1,713	1,720	3,353	4,553	5,180	6,379
Richland	Sidney	834	793	12,521	12,955	7,007	9,168	20,362	22,916
Judith Basin	Stanford	84	81	1,266	1,325	2,400	2,697	3,751	4,103
Ravalli	Stevensville	241	222	3,610	3,614	7,238	7,957	11,089	11,793
Toole	Sunburst	67	64	1,010	1,040	199	198	1,276	1,302
Mineral	Superior	155	143	2,322	2,337	6,113	7,191	8,590	9,672
Prairie	Terry	101	96	1,515	1,561	757	759	2,373	2,416
Sanders	Thompson Falls	235	217	3,520	3,529	6,694	8,031	10,449	11,777
Gallatin	Three Forks	218	203	3,279	3,308	1,577	1,392	5,074	4,903
Broadwater	Townsend	311	289	4,668	4,708	4,624	5,053	9,603	10,050
Lincoln	Troy	157	152	2,353	2,494	5,548	6,305	8,059	8,951
Madison	Twin Bridges	67	63	1,008	1,034	3,037	3,139	4,112	4,236
Pondera	Valier	79	75	1,184	1,218	1,954	2,656	3,217	3,949
Madison	Virginia City	20	20	307	330	1,339	1,207	1,667	1,557
Silver Bow	Walkerville	100	93	1,508	1,519	4,192	7,233	5,800	8,846
Sheridan	Westby	38	36	573	591	405	410	1,015	1,037
Gallatin	West Yellowstone	161	150	2,414	2,455	12,099	14,836	14,674	17,441
Flathead	Whitefish	783	730	11,748	11,906	33,139	39,773	45,670	52,409
Jefferson	Whitehall	191	177	2,861	2,875	4,602	5,329	7,653	8,381
Meagher	White Sulphur	164	155	2,460	2,527	3,017	4,106	5,640	6,787
Wibaux	Wibaux	90	86	1,355	1,406	823	795	2,269	2,287
Fergus	Winifred	26	25	391	405	306	1,184	723	1,613
Petroleum	Winnet	35	32	522	521	493	672	1,050	1,225
Roosevelt	Wolf Point	463	434	6,947	7,084	6,138	4,430	13,548	11,949
TOTAL		75,536	71,125	1,133,553	1,160,513	1,167,962	1,368,892	2,377,051	2,600,530



**Distribution of Alcoholic Beverage Taxes To Cities & Towns (by county)**  
**For Fiscal Years Ended June 30, 1997 & 1996**

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Taxes	
		FY97	FY96	FY97	FY96	FY97	FY96	FY97	FY96
Beaverhead	Dillon	685	643	10,276	10,495	11,764	14,019	22,725	25,157
Beaverhead	Lima	42	40	628	647	1,171	1,674	1,841	2,361
Big Horn	Hardin	481	458	7,213	7,479	7,360	7,798	15,053	15,734
Big Horn	Lodge Grass	81	77	1,218	1,250	0	0	1,299	1,327
Blaine	Chinook	250	235	3,748	3,836	3,748	4,529	7,746	8,600
Blaine	Harlem	142	135	2,138	2,210	1,943	1,992	4,224	4,337
Broadwater	Townsend	311	289	4,668	4,708	4,624	5,053	9,603	10,050
Carbon	Bearcreek	7	6	99	99	0	0	106	105
Carbon	Bridger	123	116	1,846	1,888	1,775	2,093	3,744	4,096
Carbon	Fromberg	67	62	1,000	1,011	375	377	1,442	1,450
Carbon	Joliet	103	93	1,539	1,512	700	597	2,341	2,202
Carbon	Red Lodge	367	339	5,509	5,517	12,389	15,298	18,265	21,154
Carter	Ekalaka	74	68	1,104	1,115	961	938	2,139	2,122
Cascade	Belt	92	88	1,380	1,435	823	1,799	2,295	3,321
Cascade	Cascade	140	129	2,105	2,106	892	756	3,137	2,991
Cascade	Great Falls	9,372	8,835	140,633	144,166	93,718	112,367	243,723	265,368
Cascade	Neihart	8	7	116	124	173	181	297	312
Chouteau	Big Sandy	116	111	1,747	1,812	1,597	1,779	3,460	3,702
Chouteau	Fort Benton	269	256	4,045	4,187	3,106	3,177	7,420	7,621
Chouteau	Geraldine	50	47	744	767	255	219	1,049	1,033
Custer	Ismay	3	3	48	49	0	0	51	52
Custer	Miles City	1,408	1,328	21,130	21,668	16,857	19,511	39,395	42,507
Daniels	Flaxville	13	13	201	205	350	398	564	615
Daniels	Scobey	182	172	2,733	2,814	2,345	3,106	5,260	6,092
Dawson	Glendive	754	713	11,313	11,648	7,585	10,889	19,652	23,250
Dawson	Richey	32	32	488	521	225	184	746	737
Deer Lodge	Anaconda	1,647	1,556	24,716	25,402	12,837	15,971	39,200	42,929
Fallon	Baker	295	278	4,422	4,542	3,719	3,821	8,435	8,642
Fallon	Plevna	20	20	304	320	44	62	368	402
Fergus	Denton	54	52	807	850	190	147	1,051	1,048
Fergus	Grass Range	25	24	370	392	289	358	684	774
Fergus	Lewistown	1,025	968	15,387	15,792	13,257	15,781	29,669	32,541
Fergus	Moore	28	28	416	465	472	477	915	970
Fergus	Winifred	26	25	391	405	306	1,184	723	1,613
Flathead	Columbia Falls	507	477	7,614	7,788	14,683	20,757	22,804	29,023
Flathead	Kalispell	2,128	1,989	31,929	32,424	74,086	87,012	108,143	121,425
Flathead	Whitefish	783	730	11,748	11,906	33,139	39,773	45,670	52,409
Gallatin	Belgrade	666	610	9,989	9,931	10,580	12,272	21,234	22,814
Gallatin	Bozeman	4,036	3,781	60,569	61,660	71,041	75,221	135,647	140,662
Gallatin	Manhattan	183	172	2,747	2,798	2,310	2,203	5,240	5,172
Gallatin	Three Forks	218	203	3,279	3,308	1,577	1,392	5,074	4,903
Gallatin	West Yellowstone	161	150	2,414	2,455	12,099	14,836	14,674	17,441
Garfield	Jordan	71	67	1,073	1,096	894	1,084	2,039	2,247
Glacier	Browning	191	181	2,866	2,962	7,808	6,794	10,864	9,938
Glacier	Cut Bank	512	490	7,691	8,011	8,510	10,212	16,714	18,713
Golden Valley	Lavina	26	24	387	386	280	293	692	702
Golden Valley	Ryegate	43	41	652	666	310	348	1,006	1,055
Granite	Drummond	45	43	681	695	1,710	1,834	2,436	2,572
Granite	Phillipsburg	159	147	2,382	2,398	1,968	2,996	4,509	5,542
Hill	Havre	1,620	1,549	24,305	25,314	21,209	24,465	47,134	51,327
Hill	Hingham	29	28	435	455	334	312	798	795
Jefferson	Boulder	230	214	3,448	3,479	3,796	4,173	7,474	7,866
Jefferson	Whitehall	191	177	2,861	2,875	4,602	5,329	7,653	8,381
Judith Basin	Hobson	36	34	541	565	338	367	915	966
Judith Basin	Stanford	84	81	1,266	1,325	2,400	2,697	3,751	4,103
Lake	Polson	649	599	9,735	9,751	18,044	19,907	28,427	30,257
Lake	Ronan	280	261	4,197	4,257	8,895	11,362	13,372	15,880
Lake	St. Ignatius	146	136	2,184	2,216	3,722	4,174	6,052	6,526
Lewis & Clark	East Helena	266	252	3,989	4,114	12,441	13,838	16,696	18,204
Lewis & Clark	Helena	4,241	4,002	63,643	65,312	57,876	66,275	125,759	135,589
Liberty	Chester	147	140	2,211	2,285	1,528	1,347	3,886	3,771
Lincoln	Eureka	192	176	2,880	2,860	6,121	8,550	9,193	11,586
Lincoln	Libby	423	398	6,345	6,494	14,991	16,557	21,759	23,449
Lincoln	Rexford	26	23	384	378	0	0	410	401
Lincoln	Troy	157	152	2,353	2,494	5,548	6,305	8,059	8,951
Madison	Ennis	135	127	2,030	2,072	8,027	10,305	10,191	12,504



**Distribution of Alcoholic Beverage Taxes To Cities & Towns (by county)**  
**For Fiscal Years Ended June 30, 1997 & 1996 (continued)**

County	City or Town	Wine Tax		Beer Tax		Liquor Tax		Total Alcohol Taxes	
		FY97	FY96	FY97	FY96	FY97	FY96	FY97	FY96
Madison	Sheridan	114	106	1,713	1,720	3,353	4,553	5,180	6,379
Madison	Twin Bridges	67	63	1,008	1,034	3,037	3,139	4,112	4,236
Madison	Virginia City	20	20	307	330	1,339	1,207	1,667	1,557
McCone	Circle	116	110	1,735	1,802	997	975	2,848	2,887
Meagher	White Sulphur	164	155	2,460	2,527	3,017	4,106	5,640	6,787
Mineral	Alberton	65	60	971	970	2,915	3,420	3,951	4,450
Mineral	Superior	155	143	2,322	2,337	6,113	7,191	8,590	9,672
Missoula	Missoula	7,305	6,902	109,612	112,673	139,768	158,450	256,685	278,026
Musselshell	Melstone	25	24	374	395	156	151	556	570
Musselshell	Roundup	323	296	4,852	4,820	3,500	4,253	8,675	9,369
Park	Clyde Park	49	45	730	737	667	1,287	1,445	2,069
Park	Livingston	1,194	1,115	17,914	18,184	24,354	28,753	43,462	48,053
Petroleum	Winnet	35	32	522	521	493	672	1,050	1,225
Phillips	Dodson	24	22	355	355	352	267	731	644
Phillips	Malta	366	349	5,499	5,706	5,814	6,518	11,680	12,573
Phillips	Saco	41	40	611	649	450	449	1,102	1,138
Pondera	Conrad	432	415	6,478	6,783	5,123	7,476	12,033	14,674
Pondera	Valier	79	75	1,184	1,218	1,954	2,656	3,217	3,949
Powder River	Broadus	82	80	1,232	1,303	1,346	1,815	2,660	3,197
Powell	Deer Lodge	564	535	8,462	8,741	7,384	8,656	16,410	17,932
Prairie	Terry	101	96	1,515	1,561	757	759	2,373	2,416
Ravalli	Darby	124	114	1,863	1,855	3,857	4,670	5,844	6,639
Ravalli	Hamilton	549	505	8,239	8,221	28,177	32,329	36,966	41,055
Ravalli	Pinesdale	138	123	2,066	1,990	0	0	2,203	2,113
Ravalli	Stevensville	241	222	3,610	3,614	7,238	7,957	11,089	11,793
Richland	Fairview	130	125	1,957	2,041	957	984	3,045	3,150
Richland	Sidney	834	793	12,521	12,955	7,007	9,168	20,362	22,916
Roosevelt	Bainville	22	22	336	353	260	247	618	622
Roosevelt	Brockton	65	60	974	972	452	264	1,491	1,296
Roosevelt	Culbertson	131	123	1,962	2,005	701	524	2,793	2,652
Roosevelt	Froid	29	28	435	463	336	326	800	817
Roosevelt	Poplar	143	134	2,148	2,194	4,764	6,905	7,055	9,234
Roosevelt	Wolf Point	463	434	6,947	7,084	6,138	4,430	13,548	11,949
Rosebud	Forsyth	352	335	5,282	5,472	8,376	9,283	14,010	15,090
Sanders	Hot Springs	91	80	1,368	1,296	2,408	2,629	3,866	4,006
Sanders	Plains	188	172	2,815	2,794	5,279	5,546	8,281	8,512
Sanders	Thompson Falls	235	217	3,520	3,529	6,694	8,031	10,449	11,777
Sheridan	Medicine Lake	53	51	795	838	893	1,064	1,740	1,953
Sheridan	Outlook	17	16	261	269	99	63	378	348
Sheridan	Plentywood	330	312	4,946	5,091	5,842	7,303	11,118	12,706
Sheridan	Westby	38	36	573	591	405	410	1,015	1,037
Silver Bow	Butte	5,505	5,202	82,613	84,910	49,476	57,128	137,594	147,240
Silver Bow	Walkerville	100	93	1,508	1,519	4,192	7,233	5,800	8,846
Stillwater	Columbus	273	254	4,093	4,139	8,690	10,301	13,056	14,694
Sweetgrass	Big Timber	252	238	3,789	3,878	5,083	6,342	9,125	10,458
Teton	Choteau	278	262	4,178	4,282	2,773	2,987	7,229	7,531
Teton	Dutton	67	62	1,008	1,014	276	202	1,350	1,278
Teton	Fairfield	115	106	1,728	1,729	2,009	2,321	3,852	4,156
Toole	Kevin	28	27	418	442	703	1,143	1,149	1,612
Toole	Shelby	455	428	6,824	6,978	5,914	7,913	13,192	15,319
Toole	Sunburst	67	64	1,010	1,040	199	198	1,276	1,302
Treasure	Hysham	54	52	809	847	565	754	1,429	1,653
Valley	Fort Peck	37	40	510	571	770	780	1,317	1,390
Valley	Glasgow	591	559	8,873	9,118	6,696	9,608	16,159	19,285
Valley	Nashua	60	57	901	923	881	1,233	1,842	2,213
Valley	Opheim	18	19	278	309	387	431	684	759
Wheatland	Harlowton	176	164	2,639	2,676	2,633	3,666	5,448	6,506
Wheatland	Judith Gap	23	22	350	356	340	284	714	662
Wibaux	Wibaux	90	86	1,355	1,406	823	795	2,269	2,287
Yellowstone	Billings	13,941	13,133	209,210	214,281	147,282	173,641	370,433	401,054
Yellowstone	Broadview	23	21	353	346	87	2,321	463	2,689
Yellowstone	Laurel	1,021	956	15,326	15,591	8,690	11,200	25,038	27,747
<b>Totals</b>		<b>75,536</b>	<b>71,126</b>	<b>1,133,553</b>	<b>1,160,513</b>	<b>1,167,962</b>	<b>1,368,892</b>	<b>2,377,051</b>	<b>2,600,530</b>



**Alcoholic Beverage Taxes Distributed to Counties**  
**For Fiscal Years Ended June 30, 1997 & 1996**

	Wine Tax		Liquor Tax		Total Alcohol Taxes	
	FY97	FY96	FY97	FY96	FY97	FY96
Beaverhead	\$ 781	\$ 738	\$ 1,940	2,380	\$ 2,721	\$ 3,118
Big Horn	1,064	1,004	1,104	1,170	2,168	2,174
Blaine	622	586	854	979	1,476	1,565
Broadwater	324	305	694	758	1,018	1,063
Carbon	790	735	2,286	2,754	3,075	3,489
Carter	135	128	144	139	279	267
Cascade	7,163	6,774	14,341	17,265	21,504	24,039
Chouteau	481	458	744	776	1,225	1,234
Custer	1,070	1,010	2,529	2,928	3,599	3,938
Daniels	190	180	404	528	594	708
Dawson	794	757	1,171	1,660	1,965	2,417
Deer Lodge	903	855	1,925	2,394	2,828	3,249
Fallon	270	256	564	582	834	838
Fergus	1,111	1,053	2,177	2,692	3,288	3,745
Flathead	5,938	5,550	18,286	22,132	24,224	27,682
Gallatin	5,098	4,763	14,641	15,889	19,740	20,652
Garfield	126	120	134	163	261	283
Glacier	1,097	1,038	2,448	2,550	3,544	3,588
Golden Valley	84	78	89	96	172	174
Granite	234	220	552	725	786	945
Hill	1,543	1,476	3,232	3,717	4,774	5,193
Jefferson	793	738	1,260	1,425	2,053	2,163
Judith Basin	198	189	411	460	609	649
Lake	2,087	1,950	4,599	5,317	6,687	7,267
Lewis & Clark	4,547	4,285	10,547	12,021	15,094	16,306
Liberty	197	188	229	202	427	390
Lincoln	1,625	1,530	3,999	4,717	5,623	6,247
Madison	563	529	2,363	2,886	2,927	3,415
McCone	189	179	150	146	338	325
Meagher	161	153	453	617	614	770
Mineral	321	301	1,354	1,612	1,675	1,913
Missoula	7,560	7,121	20,965	23,768	28,526	30,889
Musselshell	390	364	549	661	939	1,025
Park	1,381	1,295	3,753	4,506	5,134	5,801
Petroleum	47	44	74	100	121	144
Phillips	445	424	992	1,083	1,437	1,507
Pondera	549	522	1,061	1,520	1,610	2,042
Powder River	177	169	202	272	379	441
Powell	599	570	1,108	1,299	1,707	1,869
Prairie	117	111	114	113	231	224
Ravalli	2,709	2,503	5,891	6,750	8,600	9,253
Richland	916	875	1,195	1,522	2,111	2,397
Roosevelt	982	929	1,898	1,904	2,880	2,833
Rosebud	949	900	1,256	1,400	2,205	2,300
Sanders	859	797	2,157	2,434	3,016	3,231
Sheridan	391	374	1,086	1,326	1,477	1,700
Silver Bow	3,072	2,909	8,050	9,657	11,122	12,566
Stillwater	637	595	1,304	1,569	1,941	2,164
Sweet Grass	288	271	762	952	1,051	1,223
Teton	568	535	759	827	1,327	1,362
Toole	449	425	1,023	1,389	1,471	1,814
Treasure	77	74	85	114	162	188
Valley	734	696	1,310	1,808	2,044	2,504
Wheatland	208	196	446	593	654	789
Wibaux	100	95	123	119	224	214
Yellowstone	10,834	10,204	23,409	21,953	34,243	32,157
Totals	\$ 75,539	\$ 71,125	\$ 175,194	199,319	\$ 250,733	\$ 270,444

**Montana Department of Revenue  
Liquor License Renewal Fee Schedule**

Type of License	All Beverage Licenses For counties and the area within 5 miles of an incorporated city or town of the following sizes.				Beer Licenses	Wine Licenses	Beer/Wine Licenses
	County License or City with Population 2,000 or less	City with Population 2,001-5,000	City with Population 5,001-10,000	City with Population Over 10,000			
On-Premise	\$400	\$500	\$650	\$800 *	\$200	-	\$400
On-Premise w/ Catering	650	750	900	1,050	-	-	600
Restaurant Beer & Wine							400 ***
Off-Premise	-----	-----	-----	-----	200	200	400
Veteran's Organizations	250	350	500	650	50	-	50
Fraternal	400	500	650	800	200	-	400
Airport	--One Time Fee of \$800 - No Renewal Fee Necessary--						
Resort	-----	\$2,000-----	-----	-----	200	-	400
w/ Tour Boat Endorsement	-----	\$2,200-----	-----	-----			
Public Golf Course	-----	-----	-----	-----	-	-	400
Non-Profit Arts	-----	-----	-----	-----	-	-	250
Carrier - Airline/Railroad	-----	\$300-----	-----	-----	-	-	-
Wholesale	-----	-----	-----	-----	400	400	800
Sub-Warehouse	-----	-----	-----	-----	400	400	800
Suppliers Brewer/Winery Importer/Manufacturer **	-----	\$600-----	-----	-----	500	25	-
Brewers Storage Depot	-----	-----	-----	-----	400	-	-
Vendors	-----	\$25-----	-----	-----	-	-	-
Representatives	-----	\$25-----	-----	-----	-	-	-

\* The application fee for a new all-beverage license from the Department of Revenue in a city with a population over 10,000 is \$20,000. The application fee for all other new licenses available from the Department of Revenue is the same as the renewal fee indicated.

\*\* Fee for Montana-based manufacturer of distilled spirits - no fee for out-of-state manufacturer of distilled spirits.

\*\*\* The 1997 legislature created the restaurant beer and wine license. The initial application fee varies from \$5,000 to \$20,000, based on seating capacity. A license fee of \$400 is due annually on July 1.



**Montana Department of Revenue**  
**Schedule of Licenses Issued**  
**Fiscal Year Ended June 30, 1997**

	<u>All - Beverage</u>	<u>Beer</u>	<u>Wine</u>	<u>Beer/Wine</u>	<u>Total</u>
On/Off-Premise	1,237	84	--	405	1,726
On/Off-Premise w/ Catering	185	--	--	9	194
Off-Premise	--	230	6	713	949
Veteran's Organizations	58	--	--	--	58
Fraternal	65	0	--	--	65
Airport	7	--	--	0	7
Resort	19	--	--	--	19
Floaters	13	--	--	--	13
Public Golf Course	--	--	--	11	11
Non-Profit Arts	--	--	--	2	2
Carrier - Airline	4	--	--	--	4
Carrier - Railroad	1	--	--	--	1
Wholesale	--	13	3	23	39
Sub-Warehouse	--	3	1	2	6
Suppliers	--	76	241	--	317
Brewers Storage Depot	--	--	--	--	0
Vendors	45	--	--	--	45
Vendor Representatives	11	--	--	--	11
<b>Totals</b>	<u><u>1,645</u></u>	<u><u>406</u></u>	<u><u>251</u></u>	<u><u>1,165</u></u>	<u><u>3,467</u></u>









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